



First Union Rail Corporation  
One O'Hare Center  
6250 River Road, Suite 5000  
Rosemont, IL 60018-4214  
Tel 847 318-7575  
Fax 847 318-7588

VIA UPS NEXT DAY AIR

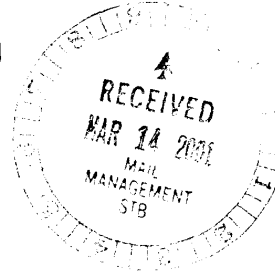
March 13, 2001

RECORDATION NO. 22656-A FILED

MAR 22 '01 10-15 AM

TS  
SURFACE TRANSPORTATION BOARD

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment



Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated January 10, 2001, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation number 22656.

The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018	Lessee:	Interstate Commodities, Inc. 7 Madison Street Troy, NY 12181
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A description of the railroad equipment covered by the enclosed document is twenty-nine (29) 4600 cubic foot covered hopper cars, with car numbers RUSX 800327-800449, non-inclusive.

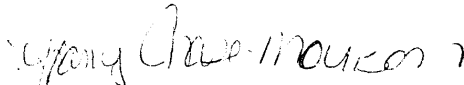
A short summary of the document to appear in the index follows:

Memorandum of Lease between First Union Rail Corporation, Lessor and Interstate Commodities, Inc., Lessee, covering 29 4600 cubic foot covered hopper cars, with car numbers RUSX 800327-800449.

Also enclosed is a check in the amount of \$27.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

  
Tiffany Chase-Morrison  
Manager of Documentation

Enclosures

(INC1005)

RECORDATION NO. 22656-A FILED

ASSGN. NO.: INCI005

MAR 22 '01

10-1-5 AM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 10<sup>th</sup> day of January, 2004 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Interstate Commodities, Inc. ("Lessee"), a New York corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 4 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of August 30, 2000 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

**LESSOR:**

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]  
Name: [Signature]  
Title: [Signature]

By: [Signature]  
Name: RICHARD F. SEYMOUR  
Title: Vice President Sales & Marketing

Executed on this 10<sup>th</sup> day of January, 2004

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 10<sup>th</sup> day of January, 2004.

[Signature]  
Notary Public

My Commission Expires:

8-14-2004  
(Notary Public)



LESSEE:

INTERSTATE COMMODITIES, INC.

ATTEST:

By: Lori E. Hless  
Name: Lori E. Hless  
Title: Secretary / Treasurer

By: [Signature]  
Name: MORLEY A. DNEHN JR.  
Title: TRANSP. MGR.

Executed on this 27 day of DEC, 2000.

[CORPORATE SEAL]

STATE OF New York

COUNTY OF Westchester

I, Victor A. Oberting, III, a Notary Public of the County and State aforesaid, certify that Morley A. Dnehn Jr. personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 27 day of December, 2000.

Notary Public

My Commission Expires:

(Notary Public)

VICTOR A. OBERTING, III  
Notary Public, State of New York  
No. 02084984261  
Qualified in Albany County  
Commission Expires July 15, 2001

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS:           Twenty-nine (29)

DESCRIPTION OF CARS:   4600 cu.ft. Covered Hopper Cars

CAR NUMBERS:            See below

RUSX	800327
RUSX	800329
RUSX	800330
RUSX	800334
RUSX	800335
RUSX	800337
RUSX	800338
RUSX	800339
RUSX	800340
RUSX	800342
RUSX	800346
RUSX	800348
RUSX	800351
RUSX	800353
RUSX	800355
RUSX	800358
RUSX	800359
RUSX	800360
RUSX	800361
RUSX	800362
RUSX	800365
RUSX	800366
RUSX	800367
RUSX	800368
RUSX	800369
RUSX	800370
RUSX	800371
RUSX	800372
RUSX	800449
Count:	29